

Securities and Exchange Commission

§ 240.15d-13

for the newly adopted fiscal year separate audited statements of income and cash flows covering the transition period.

(5) Notwithstanding the foregoing in paragraphs (g)(2), (g)(3), and (g)(4) of this section, if the transition period covers a period of one month or less, a foreign private issuer need not file a separate transition report if the first annual report for the newly adopted fiscal year covers the transition period as well as the fiscal year.

(h) The provisions of this rule shall not apply to investment companies required to file reports pursuant to Rule 30b1-1 (§270.30b1-1 of this chapter) under the Investment Company Act of 1940 (15 U.S.C. 80a-1 *et seq.*).

(i) No filing fee shall be required for a transition report filed pursuant to this section.

NOTE: In addition to the report or reports required to be filed pursuant to this section, every issuer, except a foreign private issuer or an investment company required to file reports pursuant to Rule 30b1-1 under the Investment Company Act of 1940, that changes its fiscal closing date is required to file a report on Form 8-K responding to Item 8 thereof within the period specified in General Instruction B.1. to that form.

[54 FR 10318, Mar. 13, 1989, as amended at 56 FR 30075, July 1, 1991; 64 FR 53912, Oct. 5, 1999]

§ 240.15d-11 Current reports on Form 8-K (§ 249.308 of this chapter).

(a) Except as provided in paragraph (b) of this section, every registrant subject to §240.15d-1 shall file a current report on Form 8-K within the period specified in that form unless substantially the same information as that required by Form 8-K has been previously reported by the registrant.

(b) This rule shall not apply to foreign governments, foreign private issuers required to make reports on Form 6-K (17 CFR 249.306) pursuant to Rule 15d-16 (17 CFR 240.15d-16), issuers of American depository receipts for securities of any foreign issuer, or investment companies required to file periodic reports pursuant to Rule 30b1-1 (17

CFR 270.30b1-1) under the investment Company Act of 1940.

(Sec. 5, 78 Stat. 569, 574; sec. 2, 82 Stat. 454; secs. 1, 2, 84 Stat. 1497; secs. 10, 18, 89 Stat. 119, 155 (15 U.S.C. 78n(a), secs. 20(a), 38(a)), 54 Stat. 822, 841 (15 U.S.C. 80a-20(a), 80a-37(a)))

[42 FR 4429, Jan. 25, 1977, as amended at 50 FR 27939, July 9, 1985]

§ 240.15d-13 Quarterly reports on Form 10-Q and Form 10-QSB (§ 249.308a and § 249.308b of this chapter).

(a) Except as provided in paragraphs (b) and (c) of this section, every issuer that has securities registered pursuant to the Securities Act of 1933 and is required to file annual reports pursuant to section 15(d) of the Securities Exchange Act of 1934 on Form 10-K and Form 10-KSB (§249.310 of this chapter) or U5S (§259.5s of this chapter) shall file a quarterly report on Form 10-Q and Form 10-QSB (§249.308a of this chapter) within the period specified in General Instruction A.1. to that form for each of the first three quarters of each fiscal year of the issuer, commencing with the first fiscal quarter following the most recent fiscal year for which full financial statements were included in the registration statement, or, if the registration statement included financial statements for an interim period subsequent to the most recent fiscal year end meeting the requirements of Article 10 of Regulation S-X, for the first fiscal quarter subsequent to the quarter reported upon in the registration statement. The first quarterly report of the issuer shall be filed either within 45 days after the effective date of the registration statement or on or before the date on which such report would have been required to be filed if the issuer had been required to file reports on Form 10-Q and Form 10-QSB as of its last fiscal quarter, whichever is later.

(b) The provisions of this rule shall not apply to the following issuers:

(1) Investment companies required to file reports pursuant to §270.30b1-1;

(2) Foreign private issuers required to file reports pursuant to §240.15d-16.